	<p>STATE OF MICHIGAN DEPARTMENT OF HEALTH & HUMAN SERVICES</p> <p><i>MDHHS /PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAMS CONTRACT</i></p>	ATTACHMENT
		P.7.7.1.1
		SECTION
		Form v 2016-1
		EFFECTIVE DATE
		10/01/2015
		PAGE OF
Financial Status Report and CRCS – Autism Benefit (October 1, 2015 – December 31, 2015)		1 of 15


1.0 General Report Overview

The Financial Status Report (FSR) and Contract Reconciliation and Cash Settlement (CRCS) –Autism Benefit (October 1, 2015 - December 31, 2015) is a report of all activity for the Prepaid Inpatient Health Plan (PIHP) for the provision of Applied Behavioral Analysis (ABA) services authorized within the 1915(i) State Plan Amendment for the Autism Benefit October 1, 2015 through December 31, 2015 service period. The FSR & CRCS – Autism Benefit (October 1, 2015 – December 31, 2015) summarizes the revenues and expenditures of the PIHP related to the provision of ABA services for Medicaid and MICHild children from age 18 months through 5 years. Additionally, the FSR & CRCS will be utilized to cost settle the Autism Benefit for the October 1, 2015 through December 31, 2015 service period.

The Michigan Department of Health and Human Services (MDHHS) received federal approval to provide coverage for ABA services for Medicaid and MICHild children ages 18 months through age 5 with autism spectrum disorders (ASD), Asperger's disorder or pervasive developmental disorder-not otherwise specified. ABA is an evidence-based treatment that research has shown can make a difference for children with ASD in improving behavior, communication and social skills, particularly if this intensive intervention is provided in early childhood years. Please refer to the Medicaid Provider Manual for further details on the Autism benefit.

The PIHP will receive retrospective monthly interim payments for ABA services. The payments will be paid only on the behalf of Medicaid or MICHild children that have active Autism eligibility in the Waiver Support Application (WSA), that have an Individual Plan of Service in the WSA, and where at least one valid encounter has been accepted in the MDHHS data warehouse (H2019-U5 or S5108-U5). The amount of the retrospective interim payment will be based on the intensity of the services to be provided (as indicated in the Plan of Service / WSA). The two intensity levels of payment are 1) Applied Behavioral Intervention (ABI) representing the lower intensity service and 2) Early Intensive Behavioral Intervention (EIBI) representing the higher intensity service. The encounter verification will occur at the end of the third month following the service month. If an encounter has been accepted in the data warehouse, the payment will be generated in the fourth or fifth month following the service month. Please refer to the PIHP/CMHSP Encounter Reporting HCPCS and Revenue Code chart for identification of the codes and modifiers that will be utilized for reporting ABA services.

The FSR & CRCS – Autism Benefit (October 1 – December 31, 2015) will be utilized by the MDHHS as a tool to monitor the fiscal operations of the PIHP. In addition, this report will be utilized for the cost settlement of the MDHHS/PIHP Medicaid Managed Specialty Supports and Services Concurrent 1915(b)/(c) Waiver Program – 1915(i) – Autism Benefit October 1 through December 31, 2015 service period. The Autism Benefit cost settlement will compare the actual Autism Benefit interim payments to the cost of ABA services, including the cost of assessments whether they resulted in the need for ABA services or indicated that ABA services were not required. When costs exceed the interim payments, a settlement payment will be processed to the PIHP. When the interim payments exceed the actual costs, the overpayment will be recouped from the PIHP.

	<p>STATE OF MICHIGAN</p> <p>DEPARTMENT OF HEALTH & HUMAN SERVICES</p> <p><i>MDHHS /PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAMS CONTRACT</i></p>	ATTACHMENT
		P.7.7.1.1
		SECTION
		Form v 2016-1
		EFFECTIVE DATE
		10/01/2015
		PAGE OF
	Financial Status Report and CRCS – Autism Benefit (October 1, 2015 – December 31, 2015)	2 of 15

MDHHS will cost settle the Medicaid (Title XIX) Autism Benefit and the MICHild Autism Benefit (Title XXI) separately then combine into a net cost settlement issued to the PIHP.

The PIHP/CMHSP shall comply with Generally Accepted Accounting Principles, along with any other federal and state regulations as defined in the PIHP Contract. All revenue and expenditures are required to be reported on an accrual basis of accounting. As such, the revenue and expenditure amounts reported must include all earned reimbursements and/or obligations regardless of whether they have been billed or collected. Additionally, any adjustments for uncollectible amounts or write-offs should be included. The FSR & CRCS – Autism Benefit (October 1 – December 31, 2015) must reconcile to the PIHP's general ledger.

NOTE: The amount reported on the revenue lines (Medicaid AE 102 and MICHild AE 131) of the FSR – Autism October 1, 2015 – December 31, 2015 will represent the interim payments received thru 9/30 of the current fiscal year for the October 1, 2015 – December 31, 2015 service period. Since the PIHP will be fully reimbursed by MDHHS for the cost of providing the Autism benefit, the amount reported on AE 331 (FROM Risk Corridor – MDHHS Share) will represent the accrued amount due from MDHHS. The amount reported on AE 331 could be a combination of interim payments that are made after 9/30 and funding due from MDHHS for the provision of Autism services.

The PIHPs, with affiliate CMHSP contracts for the provision of the Autism Benefit, will report summary level revenue and expenditure information in separate columns for each contract. The amounts reported by the PIHP should reconcile to the FSR – All Non-Medicaid – Section IB – PIHP to Affiliate Autism Benefit Services Contracts for each affiliate CMHSP. The MDHHS may request, for select PIHPs, the reporting of prime sub-contractors in the separate columns.

2.0 Report - Due Dates

Refer to the reporting grid incorporated in Attachment P.7.7.1.1 of the Contract for identification of report due dates. The reporting grid can be found on the MDHHS website: http://www.michigan.gov/mdhhs/0,4612,7-132-2941_38765---,00.html


3.0 Report Submission

3.1 Report Submitted via US Mail

This is no longer applicable. Electronic report submission required.

3.2 Report Submission – Electronic

The report should be submitted electronically to the department by the due date identified in 2.0 above at MDHHS-BHDDA-Contracts-MGMT@michigan.gov.

	<p>STATE OF MICHIGAN DEPARTMENT OF HEALTH & HUMAN SERVICES</p> <p><i>MDHHS /PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAMS CONTRACT</i></p>	ATTACHMENT
		P.7.7.1.1
		SECTION
		Form v 2016-1
		EFFECTIVE DATE
		10/01/2015
		PAGE OF
Financial Status Report and CRCS – Autism Benefit (October 1, 2015 – December 31, 2015)		3 of 15

The report's file name must identify the reporting fiscal year, period covered (submission type), agency name, report title and date of submission. Example: For the FY XX Year End Interim submitted from network180 for the Autism Benefit, the file name should read **FYXX Year End Interim network180 FSR Bundle MM-DD-YYYY**.

Note: The FSR & CRCS – Autism Benefit (October 1, 2015 – December 31, 2015) is included in the FSR Bundle. It is not a stand-alone report.

Refer to the Electronic Report Submission Guidelines for report submission specifications.

4.0 Report Specific Navigation or Terminology

Within this document the terms used in these instructions shall be construed and interpreted as defined below:

Medicaid Contract: The Medicaid Managed Specialty Supports and Services Concurrent 1915(b)/(c) Waiver Program Contract with selected PIHPs to manage the Concurrent 1915(b)/(c) and the Healthy Michigan Plan Programs in a designated service area and to provide a comprehensive array of specialty mental health and substance abuse services and supports.

PIHP: A CMHSP or Regional Authority that holds the Medicaid Managed Specialty Supports and Services Concurrent 1915(b)/(c) Waiver Program with MDHHS and acts as the Prepaid Inpatient Health Plan.

CMHSP: Community Mental Health Services Program that holds the Managed Mental Health Supports and Services Contract (GF Contract) with MDHHS


Regional Authority: An entity, jointly governed by the sponsoring CHMSPs, that has meet the MDHHS requirements for selection to be certified to the Center for Medicare and Medicaid Services as a PIHP.

ABA – Applied Behavior Analysis

ABI – Applied Behavioral Intervention

ASD – Autism Spectrum Disorders

EIBI – Early Intensive Behavioral Intervention

	<p>STATE OF MICHIGAN DEPARTMENT OF HEALTH & HUMAN SERVICES</p> <p><i>MDHHS /PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAMS CONTRACT</i></p>	ATTACHMENT
		P.7.7.1.1
		SECTION
		Form v 2016-1
		EFFECTIVE DATE
		10/01/2015
		PAGE OF
Financial Status Report and CRCS – Autism Benefit (October 1, 2015 – December 31, 2015)		4 of 15

HICA: Health Insurance Claims Assessment Act. Public Act 142 of 2011 created the Health Insurance Claims Assessment Act. The legislation mandates that effective January 1, 2012, certain third party administrators, carriers and self-insured entities are required to pay an assessment on certain paid health care claims.

Assessment Costs: The cost of assessments, whether the results indicate the need for ABA services or indicate that ABA are not needed, SHOULD BE reported on the FSR & CRCS– Autism Benefit (October 1, 2015 – December 31, 2015).

The FSR & CRCS– Autism Benefit (October 1, 2015 – December 31, 2015) includes cell shading to assist the end user with completion of the form.

Report headers are shaded in light green.

Cells requiring data entry are shaded in yellow.

Cells that are formula driven and should not have data entered are shaded peach or light turquoise. The cells shaded in light turquoise represent sub-totals or totals.

Select cells have conditional formatting applied so that if an erroneous entry is made the cell will turn orange.


Worksheet protection has been enabled.

Precision as displayed functionality has been enabled. As such, Excel will utilize the displayed value instead of the stored value when it recalculates formulas.

The term “Submission Type” on the worksheet refers to the reporting period, i.e., Projection, Interim, and Final.

The following numbering / sequencing have been utilized in the FSR & CRCS – Autism Benefit (October 1, 2015 – December 31, 2015):

100	Title row for revenue
101-189	Detail rows for reporting revenue. This range of rows may include sub-totals.
190	Total row for revenue
200	Title row for expenditures
201-289	Detail rows for reporting expenditures. This range of rows may include sub-totals.
290	Total row for expenditures
295	Sub-total row identifying net surplus (deficit)
300	Title row for redirection of fund (TO) and FROM

	<p>STATE OF MICHIGAN DEPARTMENT OF HEALTH & HUMAN SERVICES</p> <p><i>MDHHS /PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAMS CONTRACT</i></p>	ATTACHMENT
		P.7.7.1.1
		SECTION
		Form v 2016-1
		EFFECTIVE DATE
		10/01/2015
		PAGE OF
Financial Status Report and CRCS – Autism Benefit (October 1, 2015 – December 31, 2015)		5 of 15

- 301-389 Detail rows for reporting redirection. This range of rows may include sub-totals.
- 390 Total row for redirection of funds (TO) and FROM
- 400 Total row identifying the variance between revenues and expenditures. The Autism Benefit will be cost settled.

NOTE: The Autism settlement, for the October 1 through December 2015 service period, will compare the Autism Benefit interim payments received thru 9/30 for the current fiscal year to the actual cost of ABA services, including the cost of assessments whether they indicated the need for ABA services or indicated that ABA services were not needed. When costs exceed the interim payments received thru 9/30, the estimated amount due from MDHHS will be reflected on AE 331. This amount may be a combination of interim payments that will be received after 9/30 and funding due from MDHHS for the provision of Autism services above the interim payments.

When the interim payments received thru 9/30, for the October 1 through December 31, 2015 service period, exceed the actual costs, the overpayment will be recouped from the PIHP. The excess interim payments (received thru 9/30) will be reflected on line AE 400 of the FSR – Autism and represent the amount due back to MDHHS.


MDHHS will cost settle the Medicaid (Title XIX) Autism Benefit and the MICHild Autism Benefit (Title XXI) separately then combine into a net cost settlement issued to the PIHP for the October 1 through December 31, 2015 service period.

Column A: Column A is to be used by the reporting Regional Authority or PIHP for the revenues, expenditures, redirection of funds, sub-totals and totals.

Column B through H – Page 1: Column B through H – Page 1 will be used by the PIHP to report summary level information of their contracts with affiliate CMHSPs for the provision of the Autism Benefit. The amounts reported by the PIHP should reconcile to the revenues, expenditures, sub-totals and totals of the affiliate CMHSPs.

Column I: Column I is formula driven and represents the total revenues, expenditures and redirections entered in columns B through H – Page 1 and columns J through R – Page 2.

Columns J through R – Page 2: With the formation of Regional Authorities the number of affiliate CHMSPs contracts has increased. To facilitate reporting, a second page has been added to the FSR – Autism (October 1, 2015 – December 31, 2015). Columns J through R, found on the second page of the FSR – Autism (October 1, 2015 – December 31, 2015), will be used by the PIHP to report summary level information of their contracts with affiliate CMHSPs for the provision of Autism services for the October 1 through December 31, 2015 service period. The amounts reported by the PIHP should reconcile to the revenues, expenditures, redirections, sub-totals and totals of the affiliate CMHSPs.

	<p style="text-align: center;">STATE OF MICHIGAN DEPARTMENT OF HEALTH & HUMAN SERVICES</p> <p><i>MDHHS /PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAMS CONTRACT</i></p>	ATTACHMENT
		P.7.7.1.1
		SECTION
		Form v 2016-1
		EFFECTIVE DATE
		10/01/2015
		PAGE OF
Financial Status Report and CRCS – Autism Benefit (October 1, 2015 – December 31, 2015)		6 of 15

Row Layout: For the most part, all rows contain an alpha reference, a numeric reference, a description and then the amount associated to the listed elements. The alpha reference refers to the Autism Benefit. The number reference refers to the character of the line (revenue, expenditures, redirections, etc.). The description could be a label (revenue, expenditure, redirections, etc.) or a more detailed description of the item. The redirection rows include, at the end of the description, a reference to the partner row.

Redirected Funds (To) From: Each PIHP is expected to maintain a balanced budget. However, it is acknowledged that funding and expenditures, by category may not always be equal. The “Redirected Funds (To) From” sections will be the mechanism in which the PIHP will identify how any funding surplus or deficit was resolved by category. The “redirects” will identify how surplus funds are used by other programs or how deficits were covered by other funding sources. In either case, the funding source must be a legitimate source of funding for the program the funding is being redirected to cover.

The Autism settlement will compare the Autism Benefit interim payments received thru 9/30 for the current fiscal year to the actual cost of ABA services, including the cost of assessments whether they indicated the need for ABA services or indicated that ABA services were not needed for the October 1 through December 31, 2015 service period. When costs exceed the interim payments received thru 9/30, the estimated amount due from MDHHS will be reflected on AE 331 (Redirected FROM Risk Corridor – MDHHS Share). This amount may be a combination of interim payments that will be received after 9/30 and funding due from MDHHS for the provision of Autism services above the interim payments. The off-setting “TO” is found on the FSR - All Non-Medicaid line N304 – FROM Risk Corridor – MDHHS Share.

When the interim payments received thru 9/30 exceed the actual costs, for the October 1 through December 31, 2015 service period, the overpayment will be recouped from the PIHP. The excess interim payments (received thru 9/30) will be reflected on line AE 400 of the FSR – Autism and represent the amount due back to MDHHS.


MDHHS will cost settle the Medicaid (Title XIX) Autism Benefit and the MICHild Autism Benefit (Title XXI) separately then combine into a net cost settlement issued to the PIHP.

Redirection amounts are entered in the FROM redirects and automatically link to the TO redirects as the opposite of converse amount.

4.1 REPORTING - FSR - AUTISM VERSUS FSR - MEDICAID

FSR – Medicaid:

- **Administrative Training:** The activity related to the cost of clinical trainings for board certified behavior analysts, masters prepared and psychologist level providers, as well as training applied behavior analysis aides implementing applied behavior analysis (ABA) services for children receiving ABA services under the Autism benefit. The administrative training costs will be reported on the FSR – Medicaid – Row A 202 (Medicaid Services).

	<p>STATE OF MICHIGAN</p> <p>DEPARTMENT OF HEALTH & HUMAN SERVICES</p> <p><i>MDHHS /PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAMS CONTRACT</i></p>	ATTACHMENT
		P.7.7.1.1
		SECTION
		Form v 2016-1
		EFFECTIVE DATE
		10/01/2015
		PAGE OF
	Financial Status Report and CRCS – Autism Benefit (October 1, 2015 – December 31, 2015)	7 of 15

As noted in Section 8.4.1.7 of the Contract, payment for the administrative training costs will be paid via gross adjustment to the PIHP. The administrative training payment should be recorded on the FSR – Medicaid – Row A 101c (Autism Training Payments). The gross adjustment for administrative training is inclusive of partial funding for both the Medicaid Autism Benefit and the MICHild Autism Benefit. There will not be a separate cost settlement for administrative training costs. These costs will be taken into consideration in the Medicaid Specialty Supports and Services Contract settlement.

- Training of providers implementing the Autism ABA benefit.
 - Examples (not exhaustive):
 - Sending your LP or LLP to a t-3 day ADOS-s or ADI-R Workshop / Booster Session
 - Sending your BCBA's to VB-MAPP or ABLLS-R training
 - Purchasing a license for Autism / ABA initial training modules for your ABA Aide workforce
- Any medically necessary services authorized by the Managed Specialty Supports & Services Plan (1915(b)(c)) to children enrolled in the Autism Benefit.
- Treatment planning, OT, SLP, PT, and family training.


FSR – AUTISM:

- Assessment of a child to diagnose and determine eligibility for the 1915(i) State Plan Amendment. Include the cost of assessments, whether the results indicated the need for ABA services or indicated that ABA services were not needed.
- Provision of ABA services.
- Supervision of ABA services.
- The cost of the required intermittent re-assessment of skills related to the ABA service.
- Administrative Costs: Include assessment tools (i.e. ABLLS/VBMAPP books, Mullens, ADOS-2, VABS-2, etc), materials for ABA implementation, time of autism coordinators/administrative staff overseeing: ABA services, WSA administration, attending autism trainings and webinars, working with ABA providers.
- Indirect Costs: Include Individual Plan of Service (IPOS) training facilitated by Board Certified Behavior Analysts (BCBA) or ABA Supervisor to ABA aides on IPOS and comprehensive ABA treatment plans without the child or parent present.

Questions concerning how to use the training allocations (FSR-Medicaid) or clarification of what training costs should be included in the Autism Cost Settlement (FSR – Autism (October 1, 2015 – December 31, 2015)) should be directed to your PIHP Autism Coordinator or Morgan VanDenBerg (vandenbergm@michigan.gov)

5.0 Instructions for Completion of the Report

The PIHP name, Fiscal Year, Submission Type and Submission Date have been brought forward from the FSR – Medicaid.

	<p align="center">STATE OF MICHIGAN DEPARTMENT OF HEALTH & HUMAN SERVICES</p> <p><i>MDHHS /PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAMS CONTRACT</i></p>	ATTACHMENT
		P.7.7.1.1
		SECTION
		Form v 2016-1
		EFFECTIVE DATE
		10/01/2015
	Financial Status Report and CRCS – Autism Benefit (October 1, 2015 – December 31, 2015)	PAGE OF
		8 of 15

5.1 SECTION 1 – FINANCIAL STATUS REPORT - AUTISM BENEFIT (October 1, 2015 – December 31, 2015 services)

This section is the Financial Status Report for the Autism Benefit October 1, 2015 – December 31, 2015 service period.

Row 1.1 – PIHP or CMHSP

The name of the Regional Authority / Reporting Board (column A) and the name of any affiliate CMHSP or CA (columns B through J) will auto populate based on what was entered on the FSR - Medicaid. As previously mentioned, the MDHHS may request, for select PIHPs, the reporting of prime sub-contractors.

Row AE – Autism Benefit Services – PIHP Use Only

This row is a title row for informational purposes only. The rows immediately following will represent the revenues, expenditures and redirection of funding related to the Autism Benefit for the October 1, 2015 through December 31, 2015 service period.

Row AE 100 – Revenue

This is a title row for informational purposes only. The form will not allow any numbers in this row.

Row AE 101 – Revenue - Medicaid

This row is also a title row for informational purposes only. The rows immediately following will represent the funding related to the Medicaid Autism Benefit for the October 1 through December 31, 2015 service period.


Row AE 102 – Revenue - Medicaid Autism Benefit rec'd thru 9/30 (Oct – Dec 2015 services)

The PIHP receives, retrospectively, monthly interim payments for ABA services provided to Medicaid children. Enter the amount of interim payments received thru 9/30, of the current fiscal year, for the provision of ABA services to Medicaid children October 1, 2015 through December 31, 2015 service period.

Example:	Service Month	Cash Received	Report On
	October	March	AE 102
	November	April	AE 102
	December	May	AE 102

Row AE 115 – Revenue - Medicaid Autism Benefit - Affiliate Contracts- COLUMN A

This cell is formula driven and will offset the revenue distributed to each of the affiliates recognized in columns B through H – Page 1 and columns J through R – Page 2. The formula is *less the amounts reported in columns B through H – Page 1 and columns J through R – Page 2.*

	<p style="text-align: center;">STATE OF MICHIGAN DEPARTMENT OF HEALTH & HUMAN SERVICES</p> <p><i>MDHHS /PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAMS CONTRACT</i></p>	ATTACHMENT	
		P.7.7.1.1	
		SECTION	
		Form v 2016-1	
		EFFECTIVE DATE	
		10/01/2015	
Financial Status Report and CRCS – Autism Benefit (October 1, 2015 – December 31, 2015)		PAGE OF	
		9 of 15	

**Row AE 115 – Revenue - Medicaid Autism Benefit – Affiliate Contracts-
COLUMNS B THROUGH H – PAGE 1 AND COLUMNS J THROUGH R – PAGE 2**

Enter the amount of Medicaid Autism Benefit funding distributed to each of the affiliate CMHSPs of the PIHP.

Row AE 120 – Subtotal Revenue – Medicaid Autism Benefit

These cells represent the total of Autism Benefit interim payments and/or distribution of revenue to the affiliate CMHSPs thru 9/30 for the provision of ABA services. The cells are formula driven. The formula is *the sum of Medicaid Autism Benefit (Oct – Dec 2015 services) (AE 102) and Medicaid Autism Benefit Affiliate Contracts (AE 115).*

NOTE: It is anticipated that there may be a negative amount reflected in Column A (Regional Authority / Reporting Board). This would be a result of the distribution of funding to the affiliates for the provision of Autism services on row AE 115 greater than the interim payments received thru 9/30. The amount due from MDHHS will be reflected on AE 331 FROM Risk Corridor – MDHHS Share.

Row AE 130 – Revenue – MICHild

This row is also a title row for informational purposes only. The rows immediately following will represent the funding related to the MICHild Autism Benefit for the October 1, 2015 through December 31, 2015 service period.

Row AE 131 – Revenue – MICHild Autism Benefit rec'd thru 9/30 (Oct – Dec 2015 services)

The PIHP receives, retrospectively, monthly interim payments for ABA services provided to MICHild children. Enter the amount of interim payments received thru 9/30, for the current fiscal year, for the provision of ABA services to MICHild children October 1 through December 31, 2015 service period.


Example:	Service Month	Cash Received	Report On
	October	March	AE 102
	November	April	AE 102
	December	May	AE 102

**Row AE 132 – Revenue – MICHild Autism Benefit- Affiliate Contracts-
Column A**

This cell is formula driven and will offset the revenue distributed to each of the affiliates recognized in columns B through H – Page 1 and J through R – Page 2. The formula is *less the amounts reported in columns B through H – Page 1 and columns J through R – Page 2.*

**Row AE 132 – Revenue – MICHild Autism Benefit – Affiliate Contracts –
Columns B through H – Page 1 and Columns J through R – Page 2**

Enter the amount of Autism Benefit funding distributed to each of the affiliate CMHSPs of the PIHP for provision of the MICHild Autism Benefit.

	<p style="text-align: center;">STATE OF MICHIGAN DEPARTMENT OF HEALTH & HUMAN SERVICES</p> <p>MDHHS /PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAMS CONTRACT</p>	ATTACHMENT
		P.7.7.1.1
		SECTION
		Form v 2016-1
		EFFECTIVE DATE
		10/01/2015
	Financial Status Report and CRCS – Autism Benefit (October 1, 2015 – December 31, 2015)	PAGE OF
		10 of 15

Row AE 140 – Subtotal Revenue – MICHild Autism Benefit

These cells represent the total of MICHild Autism Benefit interim payments and/or distribution of revenue to the affiliate CMHSPs thru 9/30 for the provision of ABA services. The cells are formula driven. The formula is *the sum of MICHild Autism Benefit (Oct – Dec 2015 services) (AE 131) and MICHild Autism Benefit - Affiliate Contracts (AE 132).*

NOTE: It is anticipated that there may be a negative amount reflected in Column A (Regional Authority / Reporting Board). This would be a result of the distribution of funding to the affiliates for the provision of Autism services on row AE 103 greater than the interim payments received thru 9/30. The amount due from MDHHS will be reflected on AE 331 FROM Risk Corridor – MDHHS Share.

Row AE 190 – Total Revenue

These cells represent the total Autism Benefit revenue thru 9/30 available to fund October 1, 2015 through December 31, 2015 expenditures. These cells are formula driven. The formula is *the sum of Sub-total – Revenue Medicaid Autism Benefit (AE 120)) and Subtotal – Revenue MICHild Autism Benefit (AE 140).*

Row AE 200 – Expenditure

This row is a title row for informational purposes only. The rows immediately following will represent the Autism Benefit service expenditures provided and authorized in the Contract for the October 1, 2015 through December 31, 2015 service period.

Row AE 201 – Expenditure – Medicaid

This row is a title row for informational purposes only. The rows immediately following will represent the expenditures for ABA services provided and authorized in the Contract for Medicaid children.

Row AE 202 – Expenditure - PIHP HICA / USE Tax – Medicaid Autism Benefit


Enter the amount of expenditures associated to Medicaid Autism Benefit HICA Use Tax.

Row AE 203 – Expenditure - Medicaid Autism Benefit Services

Enter the amount of expenditures, on an accrual basis, related to providing ABA services, as defined in the Medicaid Provider Manual, to Medicaid children. Refer to Section 4.1 for additional information on what costs should be included on the FSR-Autism and what administrative training costs need to be included on the FSR-Medicaid.

Row AE 220 – Subtotal Expenditure – Medicaid Autism Benefit

This row represents the total of accrued expenditures related to the provision of ABA services to Medicaid children. The cells in this row are formula driven. The formula is *the sum of rows PIHP HICA / Use Tax –Medicaid Autism Benefit (AE 202) and Medicaid Autism Benefit Services (AE 203).*

	<p style="text-align: center;">STATE OF MICHIGAN DEPARTMENT OF HEALTH & HUMAN SERVICES</p> <p><i>MDHHS /PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAMS CONTRACT</i></p>	ATTACHMENT
		P.7.7.1.1
		SECTION
		Form v 2016-1
		EFFECTIVE DATE
		10/01/2015
		PAGE OF
	Financial Status Report and CRCS – Autism Benefit (October 1, 2015 – December 31, 2015)	11 of 15

Row AE 230 – Expenditure – MIChild

This row is a title row for informational purposes only. The rows immediately following will represent the expenditures for ABA services provided and authorized in the Contract for MIChild children.

Row AE 231 – Expenditure - PIHP HICA / USE Tax – MIChild Autism Benefit

Enter the amount of expenditures associated to MIChild Autism Benefit HICA / Use Tax.

Row AE 232 – Expenditure - MIChild Autism Benefit Services

Enter the amount of expenditures, on an accrual basis, related to providing ABA services, as defined in the Medicaid Provider Manual, to MIChild children for the October 1 through December 31, 2015 service period. Refer to Section 4.1 for additional information on what costs should be included on the FSR-Autism and what administrative training costs need to be included on the FSR-Medicaid.

Row AE 240 – Subtotal Expenditure – MIChild Autism Benefit

This row represents the total of accrued expenditures for ABA services to MIChild children. The cells in this row are formula driven. The formula is the *sum of rows PIHP HICA / Use Tax – MIChild Autism Benefit (AE 231) and MIChild Autism Benefit Services (AE 232)*.

Row AE 290 - Total Expenditure

This row represents the total Autism Benefit accrued expenditures for the October 1 through December 31, 2015 service period. The cells in this row are formula driven. The formula is *the sum of Subtotal Expenditure - Medicaid Autism Benefit (AE 220) and Subtotal Expenditure MIChild Autism Benefit (AE 240)*.

Row AE 291 – Subtotal Net Medicaid Autism Services Surplus (Deficit)


These cells represent the Medicaid Autism Benefit surplus or deficit. The cells in this row are formula driven. The formula is *Subtotal Revenue- Medicaid Autism Benefit (AE 120) less Subtotal Expenditure - Medicaid Autism Benefit (AE 220)*

NOTE: The amounts in columns B through H must equal zero. The surplus or deficit must be reported at the PIHP level.

Row AE 292 – Subtotal Net MIChild Autism Services Surplus (Deficit)

These cells represent the MIChild Autism Benefit surplus or deficit. The cells in this row are formula driven. The formula is *Subtotal Revenue - MIChild Autism Benefit (AE 140) less Subtotal Expenditure - MIChild Autism Benefit (AE 240)*

NOTE: The amounts in columns B through H must equal zero. The surplus or deficit must be reported at the PIHP level.

	<p style="text-align: center;">STATE OF MICHIGAN DEPARTMENT OF HEALTH & HUMAN SERVICES</p> <p><i>MDHHS /PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAMS CONTRACT</i></p>	ATTACHMENT
		P.7.7.1.1
		SECTION
		Form v 2016-1
		EFFECTIVE DATE
		10/01/2015
		PAGE OF
Financial Status Report and CRCS – Autism Benefit (October 1, 2015 – December 31, 2015)		12 of 15

Row AE 295 - Subtotal Net Autism Benefit Services Surplus (Deficit)

This cell represents the net Autism Benefit surplus or deficit. The cell is formula driven. The formula is *Total Revenue (AE 190) less Total Expenditure (AE 290)*.

NOTE: The amounts in columns B through H must equal zero. The surplus or deficit must be reported at the PIHP level.

Row AE 300 - Redirected Funds (To) From

This row is the label Redirected Funds (To) From. Although this row indicates both “TO” and “FROM” for consistency within the FSR Bundle, the Autism Benefit section does not allow any redirection to any other program. The row immediately following the label “Redirected Funds (To) From” will identify the funding being redirected to fully fund ABA services.

Row AE 331 – FROM Risk Corridor –MDHHS Share– N304


The Autism settlement will compare the Autism Benefit interim payments received thru 9/30 for the current fiscal year to the actual cost of ABA services, including the cost of assessments whether they indicated the need for ABA services or indicated that ABA services were not needed. When costs exceed the interim payments received thru 9/30, the estimated amount due from MDHHS will be reflected on AE 331 (Redirected FROM Risk Corridor – MDHHS Share). This amount may be a combination of interim payments that will be received after 9/30 and funding due from MDHHS for the provision of Autism services above the interim payments. The off-setting “TO” is found on the FSR - All Non-Medicaid line N304 – FROM Risk Corridor – MDHHS Share. This cell is formula driven. The formula is an IF/THEN/ELSE statement. To assist with comprehension listed first will be the “common language” describing what the IF/THEN/ELSE statement will accomplish followed by the actual statement.

Basically, it is first being determined whether there is a deficit when comparing the Medicaid Autism interim payments received thru 9/30 to the Medicaid Autism expenditures and/or the MICHild Autism interim payments received thru 9/30 to the MICHild Autism expenditures. Only when there is a deficit in funding, will the amount be displayed on this row.

The statement is as follows: IF the Subtotal Net Medicaid Autism Benefit Services Surplus (Deficit) (AE 291) is less than zero, THEN Subtotal Net Medicaid Autism Benefit Services Surplus (Deficit) times negative 1, ELSE zero plus IF the Subtotal Net MICHild Autism Benefit Services Surplus (Deficit) (AE292) is less than zero, THEN Subtotal Net MICHild Autism Benefit Services Surplus (Deficit) times negative 1, ELSE zero.

Row AE 390 - Total Redirected Funds

The cell represents the total of redirected funds. The cell is formula driven. The formula is *plus FROM Risk Corridor –MDHHS Share (AE 331)*.

	<p style="text-align: center;">STATE OF MICHIGAN DEPARTMENT OF HEALTH & HUMAN SERVICES</p> <p>MDHHS /PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAMS CONTRACT</p>	ATTACHMENT
		P.7.7.1.1
		SECTION
		Form v 2016-1
		EFFECTIVE DATE
		10/01/2015
	Financial Status Report and CRCS – Autism Benefit (October 1, 2015 – December 31, 2015)	PAGE OF
		13 of 15

Row AE 400 – Balance Autism Benefit Services (cannot be < 0)

As the row title indicates, the amount in this cell cannot be less than zero. Any deficit in Autism Benefit funding must be resolved. Any amount greater than zero reflected in this cell will represent the unspent balance which must be returned to MDHHS. This will occur when the interim payments received thru 9/30 exceed the actual costs for the October 1 through December 31, 2015 service period. The excess interim payments (received thru 9/30) will be reflected on line AE 400 of the FSR – Autism and represent the amount due back to MDHHS. This cell is formula driven. The formula is the sum of the Subtotal Net Autism Benefit Services Surplus (Deficit) (AE 295) and the Total Redirected Funds (AE 390).

NOTE: The amounts in columns B through H must equal zero. The surplus must be reported at the PIHP level.

5.2 SECTION 2 - AUTISM SETTLEMENT: (DUE MDHHS) / DUE PIHP (Oct – Dec 2015)

This section recaps the settlement due the MDHHS or the PIHP for the October 1 through December 31, 2015 service period. The section is entirely formula driven.

Row 2 a. - Medicaid Autism Benefit Services (Due MDHHS)/Due PIHP

This cell represents the Medicaid Autism Benefit surplus or deficit for the service period being settled. The cell in this row is formula driven. The formula is less the Subtotal Medicaid Autism Benefit Services Surplus (Deficit) – Column I – PIHP Total (AE 291).


Row 2 b. - MICHild Autism Benefit Services (Due MDHHS)/Due PIHP

This cell represents the MICHild Autism Benefit surplus or deficit for the service period being settled. The cell in this row is formula driven. The formula is less Subtotal MICHild Autism Benefit Services Surplus (Deficit) – Column I – PIHP Total (AE 292).

Row 2 c. – Total Settlement

This row represents the total amount due the MDHHS or the PIHP for the October 1 through December 31, 2015 service period. The cell is formula driven. The formula is the sum of Medicaid Autism Benefit Services (Row 2 a) and MICHild Autism Benefit Services (Row 2 b).

NOTE: The settlement of Autism is a multi-step process. The first step is to compare the interim payments received thru 9/30 to the accrued cost of providing Autism services. This is accomplished in Section 2 – Autism Settlement (Due MDHHS) / Due PIHP (Oct – Dec 2015) and represents the amounts accrued at year-end.

	<p align="center">STATE OF MICHIGAN DEPARTMENT OF HEALTH & HUMAN SERVICES</p> <p>MDHHS /PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAMS CONTRACT</p>	ATTACHMENT
		P.7.7.1.1
		SECTION
		Form v 2016-1
		EFFECTIVE DATE
		10/01/2015
	Financial Status Report and CRCS – Autism Benefit (October 1, 2015 – December 31, 2015)	PAGE OF
		14 of 15

The second step is the cash settlement (Section 3). The cash settlement will compare the total interim payments, both prior to 9/30 and after 9/30, to the total Autism Benefit expenditures and determine the actual cash settlement for the October 1 through December 31, 2015 service period.

5.3 SECTION 3 - AUTISM CASH SETTLEMENT – MDHHS USE ONLY

This section represents the “cash” settlement of the Autism Benefit. This section will compare the total Autism Benefit Interim Payment funding that the PIHP has received, both prior to 9/30 and after 9/30, to the total Autism Benefit expenditures for the October 1, 2015 through December 31, 2015 service period being settled to determine the cash settlement of the Autism Benefit.

When the interim payments are greater than expenditures, there will be an amount due MDHHS. When the interim payments are less than expenditures, there will be an amount due the PIHP.

Column: Medicaid

This column represents the Medicaid Autism Benefit cash settlement. The total Medicaid Autism Benefit interim payments are compared to the costs for providing ABA services to the Medicaid children for the fiscal year being settled.

Column: MIChild

This column represents the MIChild Autism Benefit cash settlement. The total MIChild Autism Benefit interim payments are compared to the costs for providing ABA services to the MIChild children for the fiscal year being settled.

Column: Total

This column represents the total Autism Benefit cash settlement activity. The total Autism Benefit interim payments are compared to the total costs for providing ABA services for the fiscal year being settled.

Row 3 a. – Autism Interim Payment Funding thru 9/30


MDHHS will enter the amount of Medicaid and MIChild Autism Benefit Interim Payment funding issued thru 9/30 of the fiscal year being settled.

Row 3 b. – Autism Interim Payment Funding after 9/30

MDHHS will enter the amount of Medicaid and MIChild Autism Benefit Interim Payment funding issued after 9/30 for the fiscal year being settled.

Row 3 c. – Total – Autism Interim Payment Funding

This row represents the total Autism Benefit Interim Payment funding for the fiscal year being settled. The cells are formula driven. The formula is the *sum of Autism Interim Payment Funding thru 9/30 (3.a) and Autism Interim Payment Funding after 9/30 (3.b).*

	<p style="text-align: center;">STATE OF MICHIGAN DEPARTMENT OF HEALTH & HUMAN SERVICES</p> <p><i>MDHHS /PIHP MEDICAID MANAGED SPECIALTY SUPPORTS AND SERVICES CONCURRENT WAIVER PROGRAMS CONTRACT</i></p>	ATTACHMENT
		P.7.7.1.1
		SECTION
		Form v 2016-1
		EFFECTIVE DATE
		10/01/2015
		PAGE OF
	Financial Status Report and CRCS – Autism Benefit (October 1, 2015 – December 31, 2015)	15 of 15

Row 3 d. – Autism Benefit Service Expenditures

MDHHS will enter the amount of Medicaid and MIChild Autism Benefit expenditures reported in Section 1.1 *Subtotal Expenditure – Medicaid Autism Benefit I (AE 220) and Subtotal Expenditure – MIChild Autism Benefit I (AE 240)* for the current fiscal year.

Row 3 e. – MDHHS Cash Settlement (Due MDHHS) / Due PIHP

This row represents the total amount due the MDHHS or PIHP. The cells are formula driven. The formula is the *Total – Autism Interim Payment Funding (3.c) less the Autism Benefit Service Expenditures (3.d)*.

NOTE: The settlement of Autism is a multi-step process. The first step is to compare the interim payments received thru 9/30 to the accrued cost of providing Autism services. This is accomplished in Section 2 – Autism Settlement (Due MDHHS) / Due PIHP and represents the amounts accrued at year-end.

The second step is the cash settlement (Section 3). The cash settlement will compare the total interim payments, both prior to 9/30 and after 9/30, to the total Autism Benefit expenditures and determine the actual cash settlement.

5.4 Row AF - REMARKS

This section has been provided for the PIHP to provide narrative description as necessary. Please enter remarks in this section in regards to any entry or activity on the report for which additional information may be useful. If this space is insufficient, please utilize the “Additional Narrative” tab within the FSR Bundle.